GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 – Amendments to G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, dated 12.12.2017 -Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 198 Dated: 19-09-2024

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.12/2017 - Central Tax(Rate), dated 28.06.2017.
3. G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, dated 12.12.2017.
4. Notification No.13/2023 - Central Tax (Rate), dated 19.10.2023.
5. G.O.Ms.No.522, Revenue (Commercial Taxes) Department, dated 07.11.2023.
6. Notification No.04/2024 - Central Tax (Rate), dated 12.07.2024 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi.
7. From the CCST, Letter Ref. No. Computer No.2494763, File No.REV03-12039(31)/367/2024–COMM, dated.07.08.2024.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:19.09.2024.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment further to amend the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, dated 12.12.2017, namely:—

AMENDMENT

In the said notification, in the Table, -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of — (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil

(P.T.O)

9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil ";

(B) in serial number 12,-

(i) in column (2), the words and figures ""eading 9963 or" shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely:-

"Explanation 2.- Nothing contained in this entry shall apply to-

(a) accommodation services for students in student residences;
(b) accommodation services provided by "Hostels, Camps, Paying Guest accommodations and the like.";

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil";

2. This notification shall come into force with effect from the 15th day of July, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE

Note:-The principal notification issued in G.O.Ms.No.588, Revenue (CT-II) Department dated 12.12.2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.809, Part-I, Dt:13-12-2017, and was last amended vide notification issued in G.O.Ms.No.522, Revenue (CT) Department, dated 07.11.2023, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.1136, Part-I, Dt:08-11-2023.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

(Contd.3)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes & Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER